

## **ABSTRACT**

The present invention is related to a method and an apparatus for processing audio signals, which uses two speakers to simulate audio sounds with wide and 3D effects. The method provides a structure for processing audio signals by a plurality of analog elements (filter, gain amplifier, delay processing unit). The present invention also improves the bass part and strengthens 3D effects of the audio sounds. Therefore, the audio sounds output from the audio devices are more natural and smooth.